

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

## \*\*\*Final Maintenance of Effort Report \*\*\*

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007  
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT:** 9705 Tri County Coop 38 Powder River

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount: \$0

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

## STATE AND LOCAL FUNDS

### APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2006	39	164,990	79,636	76,465	
2007	44	192,773	77,313	74,091	0
2008			76,292	73,309	0

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 27,783

Is the Expenditure Difference greater than or equal to zero? YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 4,231  
Per-student amount for FY 2007----- 4,381

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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Fiscal Year 2008 by this amount: \$0

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### APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	39	164,990	105,069	59,920	
2007	44	192,773	104,573	88,200	0
2008					0

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

#### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 28,280

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

#### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

#### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 1,536

Per-student amount for FY 2007----- 2,005

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT:** Tri County Coop 9705

PRC	Fund	Program	Function	Object	2006 Value	2007 Value	
<b>Alzada Elem 0096</b>							
01	General Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			3XX	Purchased Professional and Technical Services	520.00	.00	
			<b>District/Coop Totals</b>			520.00	0.00
<hr/>							
<b>Biddle Elem 0692</b>							
					.00	.00	
			<b>District/Coop Totals</b>			0.00	0.00
<hr/>							
<b>Birney Elem 0789</b>							
					.00	.00	
			<b>District/Coop Totals</b>			0.00	0.00
<hr/>							
<b>Broadus Elem 0705</b>							
01	General Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			1XX	Personal Services - Salaries	50583.15	62430.03	
			2XX	Personal Services - Employee Benefits	9259.33	10130.90	
			3XX	Purchased Professional and Technical Services	.00	242.68	
			4XX	Purchased Property Services	.00	816.00	
			6XX	Supplies and Materials	803.10	1255.19	
14	Retirement Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	8757.80	10198.55	
15	Miscellaneous Programs Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
763			1XX	Personal Services - Salaries	.00	10000.00	
			<b>District/Coop Totals</b>			69,403.38	95,073.35

Linda McCulloch Superintendent  
Office of Public Instruction  
Division of Special Education  
PO Box 202501  
Helena, MT 59620

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**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Tri County Coop 9705**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
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**Hawks Home Elem 0078**

					.00	.00
				<b>District/Coop Totals</b>	0.00	0.00

**Johnston Elem 0083**

					.00	.00
				<b>District/Coop Totals</b>	0.00	0.00

**Powder River Co Dist H S 0706**

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
1XX	Personal Services - Salaries				23905.57	25608.41
2XX	Personal Services - Employee Benefits				4635.52	5007.02
3XX	Purchased Professional and Technical Services				.00	137.68
5XX	Other Purchased Services				.00	49.13
6XX	Supplies and Materials				925.80	674.06
14	Retirement Fund					
280	Special Education - Local and State					
1XXX	Instruction					
2XX	Personal Services - Employee Benefits				3560.16	3962.77
	<b>District/Coop Totals</b>				33,027.05	35,439.07

**South Stacey Elem 0709**

					.00	.00
				<b>District/Coop Totals</b>	0.00	0.00

**Tri County Coop 9705**

14	Retirement Fund					
280	Special Education - Local and State					
1XXX	Instruction					
2XX	Personal Services - Employee Benefits				2834.12	2005.68
82	Interlocal Agreement Fund					

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**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT:** Tri County Coop 9705

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Tri County Coop 9705						
82 Interlocal Agreement Fund						
280 Special Education - Local and State						
1XXX Instruction						
		1XX	Personal Services - Salaries		16021.78	16999.02
		2XX	Personal Services - Employee Benefits		5380.44	1454.60
		5XX	Other Purchased Services		2738.33	954.73
		6XX	Supplies and Materials		1112.32	593.66
	21XX	Support Services - Students				
		1XX	Personal Services - Salaries		20433.37	21354.31
	26XX	Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries		10436.72	12316.61
		4XX	Purchased Property Services		3006.00	2975.85
		5XX	Other Purchased Services		76.00	3606.00
District/Coop Totals					62,039.08	62,260.46
Prime Applicant Totals					164,989.51	192,772.88